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Attorney Docket No. 5470-397

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re: Lee et al. Application No.: 10/712,663 Group Art Unit: 1625 Confirmation No. 2599

Filed: November 13, 2003

For: WATER-SOLUBLE ETOPOSIDE ANALOGS AND METHODS OF USE

THEREOF

Date: September 23, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

SUBMITTAL OF SUBSTITUTE DECLARATION AND POWER OF ATTORNEY FOR PATENT APPLICATION

Sir:

Enclosed for filing in the above-referenced application is a "Substitute Declaration and Power of Attorney for Patent Application". Applicants respectfully request that this Substitute Declaration replace the "Declaration and Power of Attorney for Patent Application" filed with the application on November 13, 2003.

No fee is believed due, however, the Commissioner is hereby authorized to charge any additional fee, which may be required, or credit any refund, to our Deposit Account No. 50-0220.

Customer No. 20792

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Respectfully submitted

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Registration No.: 31

CERTIFICATE OF EXPRESS MAILING UNDER 37 CFR 1.10

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Date of Deposit: September 23, 2005

I hereby certify that this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR § 1.10 on the date indicated above and is addressed to: Commissioner

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Amelia Tauchen